

TABLE 7
COMPARISON OF 1976 AND 1979 SDE COST STUDIES

| Cost Elements | 1976 Study | | 1979 Study | |
|--|--|-----------|--|----------|
| <u>School Level Costs</u> | | | | |
| Teachers | 26 elementary students to 1 teacher | \$402.90* | 26 elementary ADM to 1 | \$457.20 |
| Principals Asst. Principals Secretaries Librarians Guidance Counselors Library Aides | Prorated by percentage elementary students are of total enrollment ÷ elementary enrollment | | Prorated by percentage elementary ADM is of total ADM and ÷ elementary ADM | |
| | Southeastern Average Salaries | \$118.43 | State Minimum Average Salaries | \$ 84.34 |
| Instructional Supplies | \$7 per student | \$ 7.00 | \$7 per student | \$ 7.00 |
| Library Volumes & Audio Visual Materials | None | | 18 district actual expenditures prorated | \$ 4.91 |
| Support | None | | 18 district actual expenditures prorated | \$ 4.25 |
| In-service Train. | \$10 per teacher | \$ 0.46 | None | |
| Subtotal School Level Costs Per Pupil | | \$528.79 | \$557.70 | |
| <u>District Level Costs</u> | | | | |
| 1 Superintendent 1 Secretary to Superintendent 1 Asst. Superint. 1 Finance Officer 2 Directors 8 Consultants 8 Secretaries | Total ÷ by weighted pupil units (WPU) | | Same method as 1976 study | |
| | Southeastern and State Minimum Average Salaries | \$ 34.07 | None None None None None None None | \$ 4.67 |
| Support to Office | 25% District Level Salaries | \$ 8.52 | 25% of Superintendent Salaries | \$.95 |
| Maintenance & Operations | 14.01% of total costs | \$ 93.87 | 18 district actual ÷ WPU | \$105.24 |
| Subtotal District Level Costs Per Pupil | | \$136.46 | \$110.87 | |
| Subtotal (1975-76 dollars) | | \$665.25* | (1978-79 dollars) | \$668.57 |
| Inflationary Adjustment | | \$ 17.82 | -0- | |
| Total (1978-79 dollars) | | \$683.07 | \$668.57 | |

*1976 per student costs figured with 1976 costs and salary levels.
For comparison, Southeastern Average Teacher Salary 1976 - \$10,496
South Carolina Minimum Average Salary 1979 - \$11,887
(a 13% difference).